

Exhibit "B" – Liquidation Analysis

Pursuant to Section 1190(1)(B) of the Bankruptcy Code

Debtor's Estimated Liquidation Value of Assets (As of 1/1/21)

Assets

Cash on Hand	\$113,124
Accounts Receivable	\$149,361
Inventory	\$0
Office Furniture & Equipment	\$2,000
Machinery & Equipment	\$22,000
Automobiles (including chassis)	\$51,000
Building & Land	\$0
Customer List	\$0
Investment Property	\$0
Lawsuits or other claims	\$0
Other intangibles	\$0
Total Assets at Liquidation Value	\$337,485
Less:	
Secured creditors' recoveries	\$35,337.38
Chapter 7 Trustee fees and expenses	\$10,000
Chapter 11 Administrative Expenses	\$75,000
Priority claims, excluding administrative expense claims	\$3,310.92
Debtor's Claimed Exemptions	\$0
Balance for unsecured claims	\$213,836.70
Total amount of unsecured claims	\$247,662.04
Percentage of Claims Which Unsecured Creditors Would Receive Or Retain in a Chapter 7 Liquidation	86%
Percentage of Claims Which Unsecured Creditors Will Receive or Retain under the Plan	100%